PATENT

N THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicant:

Gill

Examiner:

Uhlir, N.

Serial No.:

10/629,884

Group Art Unit:

1773

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(HITG.037PA)

Title:

LOW RESISTANCE MAGNETIC TUNNEL JUNCTION STRUCTURE

CERTIFICATE UNDER 37 CFR 1.8: The undersigned hereby certifies that this correspondence and the papers, as described hereinabove, are being deposited in the United States Postal Service, as first class mail, in an envelope addressed to: Commissioner for Patents, P.O. Box 1450, Alexandria, VA 22313-1450 on December 7, 2004.

By: Bavid W. Lynch

AMENDMENT AND RESPONSE

Mail Stop Amendment Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Dear Sir:

In response to the Office Action dated September 7, 2004, reconsideration and allowance of the application are respectfully requested in view of the amendments to the claims and remarks below.

Amendments to the Specification begin on page 2 of this paper.

Amendments to the Claims begin on page 3 of this paper.

Remarks begin on page 9 of this paper.